



DEPARTMENT OF THE TREASURY
Internal Revenue Service
Criminal Investigation



Memorandum of Interview

Investigation #: 1000259846 Location: Phone Call
Investigation Name: Phillip Kenner
Date: April 30, 2014
Participant(s): Robert Gaudet, Interviewee
Matthew Galioto, Special Agent, FBI
Joshua Wayne, Special Agent, IRS

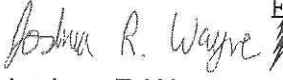
6 months after the
Kenner arrest and
detainment...

On the above date and time Special Agents Wayne and Galioto spoke to Robert Gaudet (Gaudet) over the phone. Among other things, Agents had questions regarding an investment property in Mexico known as Frailes. Gaudet provided the following:

1. Hector Eurania claimed that he had ownership in the Frailes property. Eurania used to be a land government employee. Gaudet found out about Eurania and his claim of ownership in 2008. The owner of Frailes, Manuel Fiol and Fiol's attorney told Gaudet that Eurania's dispute over Frailes was a different parcel than what Gaudet and his investors were buying. The issue with Eurania was cleared up in 2012.
2. Gaudet believes the Eurania issue morphed into a group from Spain claiming that they owned Frailes. The Spanish group allegedly bought Frailes from someone in Fiol's family who is now dead. This issue is still in dispute.
3. Fiol owns a total of 1,270 hectares. 1 hectare is equivalent to 2.47 acres. Gaudet's investment group was supposed to purchase lots 16, 184 and 216.
4. Fiol's position is that Gaudet's investors defaulted and are not getting their money back that was already paid to Fiol for the purchase of Frailes. Gaudet's position is that they own part of the property that they (the investors) paid for.
5. Gaudet stated that there is no more money to pay Fiol for Frailes. The money either went to Fiol, PHILLIP KENNER or wherever KENNER directed Gaudet to send the money.
6. The following people invested money in a private airport in Cabo San Lucas.
 - a. Mattias Norstrom invested \$310,000 in July of 2005
 - b. KENNER
 - c. Fernando Garcia
 - d. Kenneth Jowdy

7. The airport is currently up and running. The owner of the airport is Sebastian Romo. Romo is a Mexican citizen. The airport is located just south of Diamante Cabo San Lucas (a luxury beach front property located in Cabo San Lucas, Mexico). There is a lawsuit between Jowdy and Romo regarding the airport.
8. Jozef Stumple loaned Jowdy \$1.6 million. Gaudet was not sure if the loan was for the airport.
9. Gaudet recalled that he was out a bar in Cabo San Lucas Mexico and he saw Bryan Berard. Berard yelled at Gaudet for continuing to talk to KENNER. Gaudet told Berard he was wrong. Berard put Gaudet in a choke hold and yelled he was going to kill Gaudet. There was no other incident with Berard after that.

I began preparing this memorandum on October 10th, 2014, after refreshing my memory from notes made during and immediately after the interview with Robert Gaudet.


Joshua R Wayne
Special Agent